



GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI

The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West) / Port Qasim/ Preventive), Karachi / Lahore (Appraisement / Preventive)/ Multan/ Islamabad/ Sambrial (Sialkot)/ Faisalabad /Hyderabad / Quetta/ Peshawar/Gawadar/ Gilgit-Baltistan

DETERMINATION OF CUSTOMS VALUES OF BRUSHES
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969

(VALUATION RULING NO.665 / 2014

No.Misc/03/2010-II(B)

Dated: March 31st, 2014

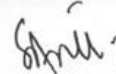
In exercise of the powers conferred under Section 25-A of the Customs Act, 1969 the Customs values of Brushes are determined as follows: -

- 1. Description of the valuation issue:** The Customs values of Plastic Household items including brushes were determined under Section 25-A of the Customs Act, 1969 vide Valuation Ruling No.576/2013 dated 30-08-2013. The importers of brushes preferred a Revision Petition before the Director General Valuation. The case of brushes mentioned at serial No. 3 of the said Ruling was remanded back for re-considering the petitioners submissions and for re-determination of valuation of 'Brushes all types as given at Sr.No.3 of Ruling No.576/13. Besides other grounds, the case was remanded back primarily on the grounds that petitioners were not heard, there were a wide variety of brushes and cannot be clubbed together and that classification indicated in the ruling was not correct. An exercise was initiated in accordance with the orders of the Revision Petition to address all the concerns highlighted in the Order-In-Review under Section 25-A of the Customs Act, 1969.
- 2. Method adopted to determine customs values:** Valuation methods given in Section 25 of the Customs Act, 1969 were applied to address the valuation issue at hand. Transaction value method under Sub-Section (1) of Section 25 of the Act *ibid* was found inapplicable because required information under the law was not available. Identical and similar goods valuation methods provided in Sub-Sections (5) and (6) of Section 25 of the Customs Act, 1969 provided some reference values but due to wide variation and suppressed declarations the same could not be relied upon. In the sequential order this office then resorted to conduct a market inquiry. Consequently Deductive Value Method under Sub-Section (7) of Section 25 of the Customs Act, 1969, was, applied to arrive at the assessable Customs values of the subject goods.
- 3. Stakeholders' participation in determination of values:** Meetings with different stakeholders were held wherein samples of brushes were presented along with their values. Final meeting was convened on 20-03-2014. The stakeholders' point of view was discussed in detail.
- 4. Customs values for Brushes :** Brushes *hereinafter specified* shall be assessed to duty / taxes on the Customs values given against them in the Table below : -



S.No.	Description of Goods	PCT	Proposed PCT for WeBOC	Origin	Customs Values (C&F) US\$/ Kg
(1)	(2)	(3)	(4)	(5)	(6)
01.	Broom Brushes/ Ceiling Brushes/ Washing Brushes	9603.9000	9603.9000.1000	China	1.30
02.	Toilet Brushes	9603.9000	9603.9000.1100	China	2.20
03.	Hair Brushes	9603.9000	9603.9000.1200	China	2.25
04.	Carpet Brushes	9603.9000	9603.9000.1300	China	2.30
05.	Toilet Mug cup type Brushes	9603.9000	9603.9000.1400	China	2.90
06.	Feeder Brushes	9603.9000	9603.9000.1500	China	2.90

5. In cases where declared/ Transaction values are higher than the Customs value determined in this Ruling, the assessing officer shall apply those values in terms of Sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the differential between air freight and sea freight while applying the Customs values determined in this Ruling.
6. **Validity of this Valuation Ruling:** The value determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A of the Customs Act, 1969.
7. **Revision of the value determined vide this Valuation Ruling:** A Revision Petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.
8. The Collectors of Customs may kindly ensure that the values given in the Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed with respect to PCT may kindly be brought to the notice of Directorate General immediately.
5. **This Ruling supersedes Customs values of Plastic Brushes appearing at Serial No.3 of Table of the Valuation Ruling No.576 / 2013, dated 30-08-2013. Values of all other items of the said ruling shall continue to remain applicable.**


 (Suraiya Ahmed Butt)
 Director

Copy for information to :-

01. S.A. to Chairman, F.B.R., Islamabad.
02. Member (Customs), F.B.R., Islamabad.
03. Director General, Customs Valuation, Custom House, Karachi.
04. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
05. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
06. Chief Collector of Customs (Central), Lahore.
07. Chief Collector of Customs (North), Islamabad.

08. Director General, Intelligence and Investigation, Islamabad.
09. Director General, Post Clearance Audit, Islamabad.
10. Director General Internal Audit, (Customs), Islamabad.
11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad/ Quetta/ Peshawar/ Faisalabad.
12. The Project Director, WeBOC, 11th Floor, Custom House, Karachi.
13. Additional Director, Customs Valuation (Camp Office), Lahore.
14. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in One Customs & WeBOC database and deleting S.No.3 of Valuation Ruling No.576/2013 dated 30-08-2013 on the date of issue of this Ruling.
15. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
16. Chairman (Valuation Committee), KCC&I, Aiwan-e-Tijarat Road, Karachi.
17. Customs Revenue Audit, 8th Floor, Custom House, Karachi.
18. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
19. Review Section, Customs Valuation, 7th floor, Custom House, Karachi.
20. Karachi Customs Agents Group, Bohri Road, Karachi.
21. CHO, Customs Valuation, Custom House, Karachi.
22. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisement, 1st floor, Custom House, Karachi.
23. Guard File.